



Hospital Utilization Fee

Period Covered: January 1, 2004 - December 31, 2004

Instructions on back

Federal ID# _____

Name and address of hospital:

1. Total number of inpatient bed days
for the period 1/1/04 - 12/31/04..... _____
2. Hospital utilization fee due
(line 1 multiplied by \$19.43).....\$ _____
3. Penalty and interest.....\$ _____
4. Total paid with return: (sum of lines 2 and 3).....\$ _____

Revenue Account Code 503004

Signature of Preparer Date Telephone

Retain a copy for your records. Statement and remittance for any tax due must be **received** on or before the last day of the month following the end of each calendar year. If you have any questions, please call or write:

Montana Department of Revenue
PO Box 5835
Helena MT 59604-5835
(406) 444-6900

Hospital Utilization Fee

General Instructions

Effective July 1, 2003, each hospital in the State of Montana must pay to the department a utilization fee for each inpatient bed day.

Hospital means a facility licensed as a hospital pursuant to Title 50, Chapter 5, of the Montana Code Annotated.

The fee terminates June 30, 2005.

The hospital utilization fee returns and remittance is due to the department on or before the last day of the month following the calendar year. Tax returns filed or paid after the due date will be charged penalty and interest.

The hospital utilization fee is:

- \$32.44 for each inpatient bed day between July 1, 2003 and December 31, 2003;
- \$19.43 for each inpatient bed day between January 1, 2004 and June 30, 2005.

Inpatient bed day means a day of inpatient care provided to a patient in a hospital. A day begins at midnight and ends 24 hours later. A part of a day, including the day of admission, counts as a full day. The day of discharge is not counted as a day. If admission and discharge occur on the same day, the day is considered one inpatient bed day. Inpatient bed days include all inpatient hospital benefit days as defined for Medicare reporting purposes in section 216 of the Centers for Medicaid and Medicare Services Publication 10, the hospital manual. Inpatient bed days also include all nursery days during which a newborn infant receives care in a nursery. The term does not include observation days or days of care in a swing bed, as defined in 50-5-101, MCA.

Filing Instructions

Line 1. Enter the number of inpatient bed days for the period covered by the return.

Line 2. Multiply line 1 by the hospital utilization fee.

Line 3. Enter amount of interest and penalty if applicable. The late filing penalty is \$50 or the amount of tax due whichever is less. The late pay penalty is 1.5% a month on the unpaid tax. Interest is 12% per year, accrued at 1% a month.

Line 4. Enter total amount paid with return (sum of lines 2 and 3).